



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Principal Office: 138 E. MAIN STREET
MT. HOREB, WI 53572

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I JOHN C TEMBY of
(Person responsible for accounts)

_____, Mount Horeb Water & Sewer Municipal Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/26/2005
(Date)

COMMISSION PRESIDENT _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY**Utility Address:** 138 E. MAIN STREET

MT. HOREB, WI 53572

When was utility organized? 12/1/1953**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS CAROL PETERSON**Title:** HEAD UTILITY CLERK**Office Address:**

138 E MAIN STREET

MT. HOREB, WI 53572

Telephone: (608) 437 - 3084**Fax Number:** (608) 437 - 3190**E-mail Address:** carolp@mhtc.net

Individual or firm, if other than utility employee, preparing this report:

Name: AARON WORTHMAN**Title:** MANAGER**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622 EXT 2412**Fax Number:** (608) 249 - 8532**E-mail Address:** aworthman@virchowkrausecom

President, chairman, or head of utility commission/board or committee:

Name: JOHN TEMBY**Title:** PRESIDENT**Office Address:**

138 E MAIN STREET

MT. HOREB, WI 53572

Telephone: (608) 437 - 3084**Fax Number:** (608) 437 - 3190**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN C ANDRES**Title:** PARTNER**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622 EXT 2346**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 2/9/2005**Period covered by most recent audit:** 2004

Names and titles of utility management including manager or superintendent:

Name: DAVID HERFEL**Title:** WATER AND ELECTRIC SUPERINTENDENT**Office Address:**138 E MAIN STREET
MT. HOREB, WI 53572**Telephone:** (608) 437 - 3084**Fax Number:** (608) 437 - 3190**E-mail Address:** mhwdh@mhtc.net

Name of utility commission/committee: MT.HOREB WATER AND SEWER UTILITY

Names of members of utility commission/committee:MR JIM BUECHNER
MR ED GLOVER, SECRETARY
MR CURT GULLICK
MR PHIL HALVERSON
MS JUDY STEINHAUER
MR JOHN TEMBY, COMMISSION PRESIDENT
MR JOHN ZIMMEL

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	600,727	617,547	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	352,913	256,342	2
Depreciation Expense (403)	62,900	61,543	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	100,458	96,977	5
Total Operating Expenses	516,271	414,862	
Net Operating Income	84,456	202,685	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	84,456	202,685	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	122,015	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	40,261	37,556	10
Miscellaneous Nonoperating Income (421)	2,844,647	486,276	11
Total Other Income	3,006,923	523,832	
Total Income	3,091,379	726,517	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,112)	0	12
Other Income Deductions (426)	47,915	37,731	13
Total Miscellaneous Income Deductions	25,803	37,731	
Income Before Interest Charges	3,065,576	688,786	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	55,718	60,443	14
Amortization of Debt Discount and Expense (428)	2,478	2,813	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	38,994	48,630	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	97,190	111,886	
Net Income	2,968,386	576,900	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,986,137	2,522,024	20
Balance Transferred from Income (433)	2,968,386	576,900	21
Miscellaneous Credits to Surplus (434)	0	7,887,213	22
Miscellaneous Debits to Surplus--Debit (435)	14,588	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	13,939,935	10,986,137	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	600,727		600,727	1
Total (Acct. 400):	600,727	0	600,727	
Operation and Maintenance Expense (401-402):				
Derived	352,913		352,913	2
Total (Acct. 401-402):	352,913	0	352,913	
Depreciation Expense (403):				
Derived	62,900		62,900	3
Total (Acct. 403):	62,900	0	62,900	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	100,458		100,458	5
Total (Acct. 408):	100,458	0	100,458	
Revenues from Utility Plant Leased to Others (412):				
	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	84,456	0	84,456	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

OPERATING INCOME FROM NON-REGULATED SEWER U	122,015		122,015	9
Total (Acct. 417):	122,015	0	122,015	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	40,261	0	40,261 11
Total (Acct. 419):	40,261	0	40,261
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
CONTRIBUTIONS	0	2,844,647	2,844,647 13
Total (Acct. 421):	0	2,844,647	2,844,647
TOTAL OTHER INCOME:	162,276	2,844,647	3,006,923
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,112)		(22,112) 14
NONE	0	0	0 15
Total (Acct. 425):	(22,112)	0	(22,112)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		47,915	47,915 16
NONE	0	0	0 17
Total (Acct. 426):	0	47,915	47,915
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,112)	47,915	25,803
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	55,718		55,718 18
Total (Acct. 427):	55,718	0	55,718
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	2,478		2,478 19
Total (Acct. 428):	2,478	0	2,478
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	38,994		38,994 21
Total (Acct. 430):	38,994	0	38,994

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	97,190	0	97,190
NET INCOME:	171,654	2,796,732	2,968,386
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,878,697	8,107,440	10,986,137 24
Total (Acct. 216):	2,878,697	8,107,440	10,986,137
Balance Transferred from Income (433):			
Derived	171,654	2,796,732	2,968,386 25
Total (Acct. 433):	171,654	2,796,732	2,968,386
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ADJUSTMENT TO CORRECT PRIOR YEAR SURPLUS	14,588	0	14,588 27
Total (Acct. 435)--Debit:	14,588	0	14,588
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,035,763	10,904,172	13,939,935

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	600,727	0	0	0	600,727	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	600,727	0	0	0	600,727	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	116,616		116,616	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	191,429		191,429	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	4,735		4,735	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	312,780	0	312,780	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.8	1
Electric		2
Gas		3
Sewer	4	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,148,962	5,590,871	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,538,840	1,872,087	2
Net Utility Plant	5,610,122	3,718,784	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,562,628	12,138,833	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,827,909	3,622,022	4
Net Nonutility Property	9,734,719	8,516,811	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	975,772	873,466	7
Total Other Property and Investments	10,710,491	9,390,277	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,572,482	1,593,445	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,416	36,231	11
Other Accounts Receivable (143)	96,312	95,786	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	185,475	161,726	14
Materials and Supplies (150)	7,256	5,971	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,397	1,270	17
Total Current and Accrued Assets	1,900,338	1,894,429	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,597	10,074	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	35,107	11,126	20
Total Deferred Debits	42,704	21,200	
Total Assets and Other Debits	18,263,655	15,024,690	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	823,796	823,796	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	13,939,935	10,986,137	23
Total Proprietary Capital	14,763,731	11,809,933	
LONG-TERM DEBT			
Bonds (221)	2,017,743	2,275,418	24
Advances from Municipality (223)	600,281	684,416	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,618,024	2,959,834	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	218,298	36,833	28
Payables to Municipality (233)	54,857	51,886	29
Customer Deposits (235)	10,000	10,000	30
Taxes Accrued (236)	93,225	91,148	31
Interest Accrued (237)	33,400	39,200	32
Other Current and Accrued Liabilities (238)	7,970		33
Total Current and Accrued Liabilities	417,750	229,067	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	420,133	0	36
Total Deferred Credits	420,133	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	44,017	25,856	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	44,017	25,856	
Total Liabilities and Other Credits	18,263,655	15,024,690	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,590,871	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,403,826	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,745,136	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,148,962	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,011,109	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	527,731	0	0	0	13
Total Accumulated Provision	1,538,840	0	0	0	
Net Utility Plant	5,610,122	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,392,111				1,392,111	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	62,900				62,900	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,550				7,550	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,200				4,200	10
Other credits (specify):						11
Adj Beginning balance	12				12	12
					0	13
					0	14
					0	15
Total credits	74,662	0	0	0	74,662	16
Debits during year						17
Book cost of plant retired	13,419				13,419	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	442,245				442,245	21
					0	22
					0	23
					0	24
Total debits	455,664	0	0	0	455,664	25
Balance end of year (110.1)	1,011,109	0	0	0	1,011,109	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	479,976				479,976	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,915				47,915	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	47,915	0	0	0	47,915	16
Debits during year						17
Book cost of plant retired	160				160	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	160	0	0	0	160	25
Balance end of year (110.1)	527,731	0	0	0	527,731	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	12,138,833	1,685,554	261,759	13,562,628	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	12,138,833	1,685,554	261,759	13,562,628	
Less accum. prov. depr. & amort. (122)	3,622,022	347,048	141,161	3,827,909	3
Net Nonutility Property	8,516,811	1,338,506	120,598	9,734,719	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	7,256	5,971	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	7,256	5,971	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 REVENUE REFUNDING BONDS	2,478	428	7,597	1
Total			<u><u>7,597</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	823,796	1
Changes during year (explain):		
NONE		2
Balance end of year	823,796	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 CLEAN WATER FUND	05/01/1991	05/01/2011	2.98%	956,889	1
1993 Clean Water Fund	03/10/1993	05/01/2012	4.03%	540,854	2
2001 REVENUE REFUNDING BONDS	06/01/2001	05/01/2011	4.25%	520,000	3
Total Bonds (Account 221):				2,017,743	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
State Trust Fund Loan	03/15/1997	03/15/2006	3.00%	55,594	1
2002 STATE TRUST FUND LOAN	03/15/2002	03/15/2012	2.75%	544,687	2
Total for Account 223				600,281	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	91,148	1
Accruals:		
Charged water department expense	100,458	2
Charged electric department expense		3
Charged sewer department expense	2,417	4
Other (explain):		
NONE		5
Total Accruals and other credits	102,875	
Taxes paid during year:		
County, state and local taxes	91,148	6
Social Security taxes	9,283	7
PSC Remainder Assessment	367	8
Other (explain):		
NONE		9
Total payments and other debits	100,798	
Balance end of year	93,225	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1991 CWF loan	5,400	29,763	30,363	4,800	2
1993 CWF loan	4,000	22,554	22,954	3,600	3
2001 REVENUE REFUNDING BONDS	3,400	3,401	3,401	3,400	4
Subtotal	12,800	55,718	56,718	11,800	
Advances from Municipality (223)					
NONE	0			0	5
STATE TRUST FUND LOAN	5,500	25,308	25,908	4,900	6
2002 STATE TRUST FUND LOAN	20,900	13,686	17,886	16,700	7
Subtotal	26,400	38,994	43,794	21,600	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	39,200	94,712	100,512	33,400	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
IMPACT FEE ACCOUNT	26,622	3
DEPRECIATION ACCOUNT	414,861	4
REDEMPTION	295,052	5
RESERVE	103,535	6
REPLACEMENT	135,702	7
Total (Acct. 125):	975,772	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,416	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	37,416	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	96,312	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	96,312	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	185,025	16
RECEIVABLE FROM ELECTRIC	450	17
Total (Acct. 145):	185,475	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	35,107	20
Total (Acct. 183):	35,107	
Payables to Municipality (233):		
ACCRUED PAYROLL	51,732	21
PAYABLE TO ELECTRIC	3,125	22
Total (Acct. 233):	54,857	
Other Deferred Credits (253):		
Regulatory Liability	420,133	23
NONE		24
Total (Acct. 253):	420,133	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,350,612	0	0	0	2,350,612	1
Materials and Supplies	6,613	0	0	0	6,613	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,201,610	0	0	0	1,201,610	4
Customer Advances for Construction					0	5
Regulatory Liability	210,066	0	0	0	210,066	6
NONE					0	7
Average Net Rate Base	945,549	0	0	0	945,549	
Net Operating Income	84,456	0	0	0	84,456	8
Net Operating Income as a percent of						
Average Net Rate Base	8.93%	N/A	N/A	N/A	8.93%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	442,245	0	0	0	442,245	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	22,112				22,112	4
Other (specify): NONE					0	5
Balance End of Year	420,133	0	0	0	420,133	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

This amount represents costs incurred for a well siting investigation that is still in the planning phase.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Mount Horeb Water and Sewer Utility
Mount Horeb, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Mount Horeb Water and Sewer Utility, an enterprise fund of the Village of Mount Horeb as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2004 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin
February 9, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	571,179	573,525	1
Total Sales of Water	571,179	573,525	
Other Operating Revenues			
Forfeited Discounts (470)	2,094	2,178	2
Miscellaneous Service Revenues (471)	2,464	4,108	3
Rents from Water Property (472)	18,359	18,368	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,631	19,368	6
Total Other Operating Revenues	29,548	44,022	
Total Operating Revenues	600,727	617,547	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	68,510	67,668	8
Water Treatment Expenses (630-635)	19,408	20,974	9
Transmission and Distribution Expenses (640-655)	110,648	43,171	10
Customer Accounts Expenses (901-904)	26,235	25,829	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	128,112	98,700	13
Total Operation and Maintenance Expenses	352,913	256,342	
Other Operating Expenses			
Depreciation Expense (403)	62,900	61,543	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	100,458	96,977	16
Total Other Operating Expenses	163,358	158,520	
Total Operating Expenses	516,271	414,862	
NET OPERATING INCOME	84,456	202,685	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	12	339	1,549	2
Industrial				3
Total Unmetered Sales to General Customers (460)	12	339	1,549	
Metered Sales to General Customers (461)				
Residential	2,790	116,167	326,511	4
Commercial	176	23,837	53,652	5
Industrial				6
Total Metered Sales to General Customers (461)	2,966	140,004	380,163	
Private Fire Protection Service (462)	11		5,134	7
Public Fire Protection Service (463)	1		172,129	8
Other Sales to Public Authorities (464)	34	6,184	12,204	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,024	146,527	571,179	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	172,129	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	172,129	
Forfeited Discounts (470):		
Customer late payment charges	2,094	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,094	
Miscellaneous Service Revenues (471):		
MISCELANEOUS	2,464	7
Total Miscellaneous Service Revenues (471)	2,464	
Rents from Water Property (472):		
VERIZON LEASE	18,359	8
Total Rents from Water Property (472)	18,359	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,631	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	6,631	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	14,453	15,943	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	51,334	50,294	7
Operation Supplies and Expenses (623)	2,723	1,431	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	68,510	67,668	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	17,329	18,099	11
Operation Supplies and Expenses (632)	2,079	2,875	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	19,408	20,974	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	9,990	5,019	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,003	545	16
Maintenance of Mains (651)	57,761	18,752	17
Maintenance of Services (652)	21,869	8,494	18
Maintenance of Meters (653)	8,437	4,825	19
Maintenance of Hydrants (654)	11,588	5,536	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	110,648	43,171	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,542	4,001	22
Accounting and Collecting Labor (902)	21,693	21,828	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	26,235	25,829	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,626	19,855	27
Office Supplies and Expenses (921)	9,994	8,851	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	17,995	13,313	30
Property Insurance (924)	5,958	3,581	31
Injuries and Damages (925)	3,686	3,604	32
Employee Pensions and Benefits (926)	59,367	41,548	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	8,821	7,773	35
Transportation Expenses (933)	2,379	175	36
Maintenance of General Plant (935)	1,286	0	37
Total Administrative and General Expenses	128,112	98,700	
Total Operation and Maintenance Expenses	352,913	256,342	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		93,225	91,148	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,418	2,343	2
Net property tax equivalent		90,807	88,805	
Social Security		9,284	7,836	3
PSC Remainder Assessment		367	336	4
Other (specify): NONE			0	5
Total tax expense		100,458	96,977	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.238500				3
County tax rate	mills		3.184200				4
Local tax rate	mills		8.185300				5
School tax rate	mills		11.341800				6
Voc. school tax rate	mills		1.564900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.514700				10
Less: state credit	mills		1.431800				11
Net tax rate	mills		23.082900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.185300				14
Combined School Tax Rate	mills		12.906700				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.092000				17
Total Tax Rate	mills		24.514700				18
Ratio of Local and School Tax to Total	dec.		0.860382				19
Total tax net of state credit	mills		23.082900				20
Net Local and School Tax Rate	mills		19.860105				21
Utility Plant, Jan. 1	\$	5,590,871	5,590,871				22
Materials & Supplies	\$	5,971	5,971				23
Subtotal	\$	5,596,842	5,596,842				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,596,842	5,596,842				26
Assessment Ratio	dec.		0.838700				27
Assessed Value	\$	4,694,071	4,694,071				28
Net Local & School Rate	mills		19.860105				29
Tax Equiv. Computed for Current Year	\$	93,225	93,225				30
Tax Equivalent per 1994 PSC Report	\$	65,037					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	93,225					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,550	30,000	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	20,337		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	21,887	30,000	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	187,008	0	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	277,243	0	17
Diesel Pumping Equipment (326)	35,147	0	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,375	0	20
Total Pumping Plant	502,773	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,906	0	23
Total Water Treatment Plant	16,906	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			31,550	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			20,337	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	51,887	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			187,008	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			277,243	17
Diesel Pumping Equipment (326)			35,147	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,375	20
Total Pumping Plant	0	0	502,773	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,906	23
Total Water Treatment Plant	0	0	16,906	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,400	30,000	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	348,603	0	26
Transmission and Distribution Mains (343)	719,628		27
Fire Mains (344)	0		28
Services (345)	75,942	5,436	29
Meters (346)	290,264	20,382	30
Hydrants (348)	124,736	10,567	31
Other Transmission and Distribution Plant (349)	1,066		32
Total Transmission and Distribution Plant	1,561,639	66,385	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,632	4,960	34
Office Furniture and Equipment (391)	19,737		35
Computer Equipment (391.1)	20,499	548	36
Transportation Equipment (392)	38,527	11,149	37
Stores Equipment (393)	2,135		38
Tools, Shop and Garage Equipment (394)	24,450	6,805	39
Laboratory Equipment (395)	1,933		40
Power Operated Equipment (396)	36,865		41
Communication Equipment (397)	20,966		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	8,449		44
Other Tangible Property (399)	0		45
Total General Plant	194,193	23,462	
Total utility plant in service directly assignable	2,297,398	119,847	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,297,398	119,847	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			31,400	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			348,603	26
Transmission and Distribution Mains (343)			719,628	27
Fire Mains (344)			0	28
Services (345)			81,378	29
Meters (346)	540		310,106	30
Hydrants (348)	2,500		132,803	31
Other Transmission and Distribution Plant (349)			1,066	32
Total Transmission and Distribution Plant	3,040	0	1,624,984	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			25,592	34
Office Furniture and Equipment (391)			19,737	35
Computer Equipment (391.1)	170		20,877	36
Transportation Equipment (392)	10,209		39,467	37
Stores Equipment (393)			2,135	38
Tools, Shop and Garage Equipment (394)			31,255	39
Laboratory Equipment (395)			1,933	40
Power Operated Equipment (396)			36,865	41
Communication Equipment (397)			20,966	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			8,449	44
Other Tangible Property (399)			0	45
Total General Plant	10,379	0	207,276	
Total utility plant in service directly assignable	13,419	0	2,403,826	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	13,419	0	2,403,826	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	43,662		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	43,662	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			43,662	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	43,662	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			0	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	0	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	11,649		26
Transmission and Distribution Mains (343)	2,460,372	1,116,588	27
Fire Mains (344)	0		28
Services (345)	563,668	196,204	29
Meters (346)	0		30
Hydrants (348)	214,122	139,031	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,249,811	1,451,823	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	3,293,473	1,451,823	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,293,473	1,451,823	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			11,649 26
Transmission and Distribution Mains (343)			3,576,960 27
Fire Mains (344)			0 28
Services (345)	160		759,712 29
Meters (346)			0 30
Hydrants (348)			353,153 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	160	0	4,701,474
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	160	0	4,745,136
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	160	0	4,745,136

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			16,098	16,098	1
February			15,536	15,536	2
March			15,720	15,720	3
April			15,086	15,086	4
May			16,569	16,569	5
June			16,654	16,654	6
July			16,625	16,625	7
August			17,460	17,460	8
September			17,665	17,665	9
October			17,193	17,193	10
November			16,691	16,691	11
December			17,166	17,166	12
Total annual pumpage	0	0	198,463	198,463	
Less: Water sold				146,527	13
Volume pumped but not sold				51,936	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				3,949	16
Volume related to equipment/system malfunction				3,131	17
Non-utility volume NOT included in water sales				57	18
Total volume not sold but accounted for				7,137	19
Volume pumped but unaccounted for				44,799	20
Percent of water lost				23%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				803	23
Date of maximum: 9/27/2004					24
Cause of maximum:					25
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				388	26
Date of minimum: 7/9/2004					27
Total KWH used for pumping for the year				619,840	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
N. SECOND STREET	3	777	12	720,000	Yes	1
GARFIELD STREET	4	800	12	792,000	Yes	2
#2-GARFIELD STREET	5	1,396	15	1,080,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3 - 1	WELL 3 - 2	WELL 4 - 1	1
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE BOWLER	SIEMENS ALLIS	LAYNE BOWLER	5
Year Installed	1987	1987	1985	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	525	500	500	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	9
Year Installed	1987	1987	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	30	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	14
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1985	1985	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	840	1,000	877	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	22
Year Installed	1985	1985	1989	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	50	100	150	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 5 - 2	WELL 5 - 3		1
Location	1501 W GARFIELD	1501 W GARFIELD		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	FAIRBANKS	FAIRBANKS		5
Year Installed	1989	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	932	500		8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		9
Year Installed	1989	1989		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	75	40		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#3	#4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
				5
Year constructed	1967	1906	1948	6
				7
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	8
				9
Elevation difference in feet (See Headnote 3.)	128	0	0	10
Total capacity in gallons (actual)	300,000	50,000	50,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			13
				14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			15
				16
Filters, type (gravity, pressure, other, none)	NONE			17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			19
				20
Is a corrosion control chemical used (yes, no)?	N			21
				22
Is water fluoridated (yes, no)?	Y			23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4 - A	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1984	1971		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	0	0		10
				11
Total capacity in gallons (actual)	300,000	100,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
				22
Is a corrosion control chemical used (yes, no)?				23
				24
Is water fluoridated (yes, no)?				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	525	0	0	0	525	1
M	D	4.000	16,999	0	0	0	16,999	2
M	D	6.000	67,187	473	0	0	67,660	3
M	D	8.000	78,752	15,489	0	0	94,241	4
M	D	10.000	19,977	1,785	0	0	21,762	5
M	D	12.000	7,713	2,230	0	0	9,943	6
Total Within Municipality			191,153	19,977	0	0	211,130	
M	D	8.000	0	750			750	7
Total Outside of Municipality			0	750	0	0	750	
Total Utility			191,153	20,727	0	0	211,880	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,281	0	2	0	1,279		1
M	1.000	653	222	0	0	875	188	2
M	1.250	16	2	0	0	18	2	3
M	1.500	101	16	0	0	117	16	4
M	2.000	25	0	0	0	25		5
M	4.000	4	0	0	0	4		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
Total Utility		2,082	240	2	0	2,320	206	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,831	126	6	5	2,956	385	1
0.750	15	0	0	0	15	9	2
1.000	43	0	0	(1)	42	8	3
1.250	0	0	0	0	0	0	4
1.500	27	1	0	(1)	27	9	5
2.000	11	0	0	3	14	1	6
2.500	0	0	0	0	0	0	7
3.000	5	0	0	1	6	2	8
4.000	4	0	0	1	5	2	9
Total:	2,936	127	6	8	3,065	416	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,771	109	0	11	0	65	2,956	1
0.750	0	7	0	3	0	5	15	2
1.000	4	28	0	5	0	5	42	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	0	4	0	3	27	5
2.000	0	10	0	4	0	0	14	6
2.500	0	0	0	0	0	0	0	7
3.000	0	1	0	5	0	0	6	8
4.000	0	3	0	2	0	0	5	9
Total:	2,775	178	0	34	0	78	3,065	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	2			2	1
Within Municipality	306	50	5		351	2
Total Fire Hydrants	306	52	5	0	353	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	310
Number of distribution system valves end of year:	589
Number of distribution valves operated during year:	240

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 651: Increase in maintenance of mains in 2004. Large invoices for lowering one.

Account 652: Increase due to several miscellaneous charges.

Account 654: Increase due to repair of hydrants in 2004.

Account 926: Increase due to 3% increase in wages and one new employee hired in 2004.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

n/a

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

General footnotes

Account 343,345,348: Additions are due to the numerous developer added projects.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions during the year were financed by developers.

Water Services (Page W-18)

Explain all reported Adjustments.

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

Additions were financed by developers and the utility.

Meters (Page W-19)

Explain all reported adjustments.

To correct prior year number of meters.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
